

Exhibit A

Marietta Financial Services, Inc.

4622 West 72nd Street, Suite C
 Indianapolis, IN 46268
 Phone 317.216.1040 Fax 317.216.7461

INVOICE

DATE: March 17, 2018
 INVOICE # **56841**

Bill To:

S & S Steel Services, Inc
 Care of: Randall Woodruff, Trustee
 115-A E. Ninth Street
 Anderson, IN 46016

DESCRIPTION	AMOUNT
Prepare 2017 Forms 1120S and IT-20S	
Paul J. Fouts Jr., CPA 0.60 Hours	210.00
Principal 1.15 Hours	287.50
Tax Manager 19.08 Hours	3339.00
Staff Accountant 0.00 Hours	0.00
Administrator 1.97 Hours	167.45
TOTAL PROFESSIONAL FEES:	\$ 4,003.95
Expenses	
Software Fees	58.85
Assembly Materials	3.65
Postage	5.75
Copies	6.20
TOTAL EXPENSES:	\$ 74.45
GRAND TOTAL:	\$ 4,078.40

THANK YOU FOR YOUR BUSINESS!

If you have any questions concerning this invoice, contact Larry Marietta, CPA, 317.216.1040

351686723 S & S STEEL SERVICES, INC

Engagement	Project	Staff	Activity	Date	Rate	Hrs/Units	Amount	Bill Amount	Comment (C) / Biller Note (B)
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Elisa Daras

BANKRUPTCY	BKTAX	EDARAS 6090	03/17/18	Time: 85.00/hr	1.97	167.45			C: check for necessary forms, print return, sort, attach prompt determination letters, organize file, scan/assemble tax return, create invoice & mail to trustee
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Elisa Daras Totals

1.97 167.45

FIRM

BANKRUPTCY	BKTAX	FIRM 9502	03/17/18	Exp: 0.00/unit	0.00	58.85			C: software fees
BANKRUPTCY	BKTAX	FIRM 9503	03/17/18	Exp: 0.00/unit	0.00	3.65			C: assembly materials
BANKRUPTCY	BKTAX	FIRM 9504	03/17/18	Exp: 0.00/unit	0.00	5.75			C: postage
BANKRUPTCY	BKTAX	FIRM 9501	03/17/18	Exp: 0.00/unit	0.00	6.20			C: PACER/copies

FIRM Totals

0.00 74.45

Larry Marietta, CPA

BANKRUPTCY	BKTAX	LMARIE 6080 TTA	03/17/18	Time: 250.00/hr	1.15	287.50			C: Review & Sign Tax Return
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Larry Marietta, CPA Totals

1.15 287.50

Paul J. Fouts

BANKRUPTCY	NOTICE	PJF 6020	01/04/18	Time: 350.00/hr	0.30	105.00			C: 940& 941 issues
BANKRUPTCY	BKTAX	PJF 6020	01/31/18	Time: 350.00/hr	0.30	105.00			C: final pr and tax priority

Paul J. Fouts Totals

0.60 210.00

Teresa Choate, CPA

BANKRUPTCY	NOTICE	TCHOAT 6010 E	09/13/17	Time: 175.00/hr	0.95	166.25			C: prepare IRS and INDOR POAs for 2015 and 2016, email to Randy explaining tax returns will be mailed with post marked envelopes, the 2016 extension deadline is 9/15/17 (no extension was filed, but mailing by deadline will reduce late filing penalty), ask if he wants us to mail K-1s directly to shareholders
BANKRUPTCY	BKTAX	TCHOAT 6010 E	09/13/17	Time: 175.00/hr	0.32	56.00			C: email to Randy explaining September penalty was already assessed for 2016, so he doesn't have to mail by Friday, explain penalty is \$195/shareholder per month late up to 12 months, ask if he wants us to hold them here at the office to be picked up or mail
BANKRUPTCY	BKTAX	TCHOAT 6010 E	09/19/17	Time: 175.00/hr	0.54	94.50			C: discuss what was mailed with Elisa, answer 2 emails from Randy regarding sending 2015 and 2016 K-1s directly to shareholder recipients and questions on signing and mailing the tax returns and 60 day letters and copies to the insolvency units for Fed and State

351686723 S & S STEEL SERVICES, INC									
Engagement	Project	Staff	Activity	Date	Rate	Hrs/Units	Amount	Bill Amount	Comment (C) / Biller Note (B)
BANKRUPTCY	NOTICE	TCHOAT 6010 E		09/20/17	Time: 175.00/hr	0.41	71.75		C: save POAs, fax to IRS and INDOR, scan in, respond to Randy asking him to file interim fee application to pay our invoices for 2015 and 2016 tax prep
BANKRUPTCY	NOTICE	TCHOAT 6040 E		10/18/17	Time: 175.00/hr	0.97	169.75		C: save 2016 INDOR Failure to File Penalty notice, write letter requesting abatement, scan in letter and email to Candie Mong with notice and POA faxed on 9/20/17, respond with email to Randy regarding sending me any correspondence he gets approving or denying the abatement request
BANKRUPTCY	NOTICE	TCHOAT 6040 E		10/18/17	Time: 175.00/hr	0.28	49.00		C: save email from Candi Mong in INDOR approving abatement of 2016 failure to file penalty, respond and ask if an official letter will be sent to Trustee, forward email to Trustee and make a note in file
BANKRUPTCY	BKTAX	TCHOAT 6010 E		10/19/17	Time: 175.00/hr	0.28	49.00		C: save 2015 and 2016 Prompt Tax Liability Determination approval letter and update note
BANKRUPTCY	NOTICE	TCHOAT 6040 E		11/10/17	Time: 175.00/hr	1.35	236.25		C: save notice from IRS with late filing penalty for 2016, write letter to request abatement, scan and send copy to Trustee Woodruff, put letter in mail, respond to Randy's email asking what to do about penalty due date of 12/4/17. I will call IRS next week and request a hold be placed on notices and penalty due date until letter is processed
BANKRUPTCY	NOTICE	TCHOAT 6040 E		11/14/17	Time: 175.00/hr	0.60	105.00		C: phone call to IRS regarding 2016 late filing penalty, request a hold on penalty and notices, inform them I sent a letter requesting abatement, 6 week hold placed and note added to file regarding abatement request, email to Randy
BANKRUPTCY	NOTICE	TCHOAT 6040 E		12/08/17	Time: 175.00/hr	0.55	96.25		C: save 3/31/16 Form 941 Credit Notice, email Elisa to request she prepare a POA for Form 941 so we can call to ask about past taxes due that the credit may need to be applied to, email to Randy to tell him we will send a POA to check on the 941 taxes, Check to see when bankruptcy was filed and if there was any payroll on the 2016 return (1/21/16 - no payroll in 2016)
BANKRUPTCY	NOTICE	TCHOAT 6040 E		12/18/17	Time: 175.00/hr	0.25	43.75		C: print POA for 941s, sign, scan in and send to Heather and Elisa

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Engagement	Project	Staff	Activity	Date	Rate	Hrs/Units	Amount	Bill Amount	Comment (C) / Biller Note (B)
BANKRUPTCY	NOTICE	TCHOAT 6040 E		01/04/18	Time: 175.00/hr	0.82	143.50		C: save notice regarding FUTA 940 wages not tying to wages listed on State SUTA filings, read notice and what needs to be done to correct, email Randy to ask if they used a payroll service and if he can request the Forms 941, 940, and UC-1 for 2015. Email Paul to ask about the notice and if the increased Form 940 tax liability will just get added to the bankruptcy claim if we don't have any proof of payroll tax filings. Follow up with Heather on 3/31/16 form 941 credit notice and if she has called the IRS yet to find out if they have past liabilities that the credit needs to apply to (she has not called)
BANKRUPTCY	NOTICE	TCHOAT 6040 E		01/05/18	Time: 175.00/hr	0.25	43.75		C: read email from Paul related to 940 notice, review notice and calculate the increase in tax, respond to email read email from Randy on same
BANKRUPTCY	NOTICE	TCHOAT 6040 E		01/15/18	Time: 175.00/hr	0.14	24.50		C: discuss notices with Paul and information needed
BANKRUPTCY	NOTICE	TCHOAT 6040 E		01/17/18	Time: 175.00/hr	0.10	17.50		C: discuss 940 notice with Paul and next steps
BANKRUPTCY	NOTICE	TCHOAT 6040 E		01/17/18	Time: 175.00/hr	0.20	35.00		C: read 940 notice and discuss with Paul next steps, need to get payroll tax filings
BANKRUPTCY	NOTICE	TCHOAT 6040 E		01/17/18	Time: 175.00/hr	0.43	75.25		C: 940 notice, discuss with Larry, need to get new pOA and call IN Dept of Workforce
BANKRUPTCY	NOTICE	TCHOAT 6040 E		01/17/18	Time: 175.00/hr	0.12	21.00		C: email Randy to ask if he has gotten payroll tax forms yet and tell him I will send a new POA and options for resolving 940 notice
BANKRUPTCY	NOTICE	TCHOAT 6040 E		01/19/18	Time: 175.00/hr	0.63	110.25		C: emails related to request for payroll information for 940 notice, save signed POA, print and sign, new IRS notice related to 2016 late filing penalty, received Intent to Levy even though IRS sent a letter requesting 45 more days to process the request for abatement back in December
BANKRUPTCY	NOTICE	TCHOAT 6040 E		01/19/18	Time: 175.00/hr	1.16	203.00		C: Phone call to IRS on 2016 Form 1120S failure to file penalty and 2015 Form 940 notice - email Randy with results of phone call to IRS on Form 1120S notice on 2016 with intent to levy (9 week hold while they review request for abatement) and 2015 Form 940 notice on proposed additional FUTA tax (need recertification from State Dept of Workforce)
BANKRUPTCY	BKTAX	TCHOAT 6010 E		01/27/18	Time: 175.00/hr	0.45	78.75		C: save Form 1 & 2 and review, identify cut off of new activity from 2017 workpaper I already started with activity summarized
BANKRUPTCY	NOTICE	TCHOAT 6040 E		01/31/18	Time: 175.00/hr	0.40	70.00		C: review notice for 2015 Form 940 and notes, call Department of Workforce and leave a vm for Dontae Hayden

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Engagement	Project	Staff	Activity	Date	Rate	Hrs/Units	Amount	Bill Amount	Comment (C) / Biller Note (B)
BANKRUPTCY	NOTICE	TCHOAT 6040 E		02/01/18	Time: 175.00/hr	0.12	21.00		C: phone call to Dept of Workforce Development to find out what I need to do to be authorized to access account - need a letter signed by the employer giving me permission to access Uplink
BANKRUPTCY	NOTICE	TCHOAT 6040 E		02/16/18	Time: 175.00/hr	0.43	75.25		C: received letter from the IRS requesting an additional 60 days to review the 2016 request for penalty abatement letter, save to file and update notes
BANKRUPTCY	NOTICE	TCHOAT 6040 E		03/05/18	Time: 175.00/hr	0.40	70.00		C: save notice related to 2016 request for abatement, requested another 60 days to review the file, Randy recieved 5 copies of identical letter with different dates on it, add note to calendar to follow up, 60 days is up 4/27/18
BANKRUPTCY	NOTICE	TCHOAT 6040 E		03/09/18	Time: 175.00/hr	0.85	148.75		C: receive denial letter form IRS on 2016 request for abatement of late filing penalty, read letter, - respond to Randy and tell him it is an administrative claim and he will need to pay it, provide mailing address and details to include on check
BANKRUPTCY	BKTAX	TCHOAT 6000 E		03/10/18	Time: 175.00/hr	2.36	413.00		C: prepare summary and totals of Form 2 activity and tie to total on Form 1 including PY collections, draft Federal and State 60 Day Prompt Tax Liability Determination Letters, punch in adjusted AP and expenses in tax return, make M-1 and M-2 adjustment for Non-Deductible Super priority payments, answer questions and clear diagnostics, email trustee to ask if 1099-Misc were prepared for legal fees paid in 2017, look up code sec 507(b) super priority admin claim
BANKRUPTCY	NOTICE	TCHOAT 6020 E		03/12/18	Time: 175.00/hr	0.77	134.75		C: phone call with Sarah Fowler at Ice Miller regarding 2016 failure to file penalty, our attempt to request abatement of penalty, and whether penalties should be an administrative claim or an unsecured claim - discuss Kipperman ruling
BANKRUPTCY	NOTICE	TCHOAT 6000 E		03/12/18	Time: 175.00/hr	0.68	119.00		C: discuss with Paul - 2016 failure to file penalties - he told me to email Randy and tell him they are not adminstrative claims and to file an unsecured claim on behalf of the IRS (per further research, they are admin claims), discuss 1099-Misc needed to be prepared, discuss superpriority claims paid and adjusting Balance Sheet to record liability and show repayment in 2017
BANKRUPTCY	NOTICE	TCHOAT 6040 E		03/12/18	Time: 175.00/hr	1.28	224.00		C: read new case from Sarah Fowler - Colon Beach and Tennis Club LTD where late-filing penalties were treated as general unsecured claims, opposite of the Kipperman case where penalties were ultimately treated as priority administrative claims, forward to Paul

Billing Worksheet

Saturday, March 17, 2018

January 1, 1988 - March 17, 2018

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Engagement	Project	Staff	Activity	Date	Rate	Hrs/Units	Amount	Bill Amount	Comment (C) / Biller Note (B)
BANKRUPTCY	BKTAX	TCHOAT 6000 E		03/12/18	Time: 175.00/hr	0.77	134.75		C: search PACER for information on Super Priority claim to Wells Fargo, write General Footnote regarding payments made in 2017 and prior period adjustment to record liability, adjust tax return RE and add liab
BANKRUPTCY	NOTICE	TCHOAT 6040 E		03/13/18	Time: 175.00/hr	0.22	38.50		C: discuss billing for notices with Paul and discuss Florida case treating penalties as unsecured general claim
Teresa Choate, CPA Totals						19.08	3,339.00		
							Total WIP	4,078.40	
							Progress Billed	0.00	
Client S & S STEEL SERVICES, INC Totals							22.80	4,078.40	